G.M. 1917

676 & 17

Sx. No. 1

Readjustment of the duties of the Financial Secretary and the appointment of J.B. Chakravarti as Financial Adviser to Government.

G. R. S. IX-5]

Previous references.

Gen 568-15-AC 9-10.
" 568-15-AC 11-17
" 568-15-AC 1-6
GF. 61-68 AC 1-2

191 7

(Open Ledger)

File No. 676

Serial Nos. 1

Later references.

CB 43-19 and Cor.
Ref 82-23-
Mil 140-37-864, 6, 7, 8
CB 22-41-2.
GF. Dep. 261/46

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1

Part B for June 1918

SUBJECT.

Readjustment of the duties of the Financial Secretary & the appointment of Mr. J. N. C. Martin as Financial Adviser to Government

AC 1 To. The Secretaries to Govt.
" Comptr.
Civ. Off. 17572-8 dt 22-6-1918

Revises the order of the 6th May 1907 re the functions of the Financial Secy & lays down the procedure to be followed in cases where the Financial Secretary

W D 88—GPB—50,000—24-7-16

Approved
27.6.18

(For Disposal at the next Meeting)

No. C. 586

8/4/1918.

GENERAL AND REVENUE SECRETARIAT.

COUNCIL MATTER.

SUBJECT.

(Clause ix of the Schedule)

Re-adjustment of the duties of the Financial Secretary and the appointment of Mr. J.S.Chakravarti as Financial Adviser to Government.

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order,

C Balasundaram
Chief Secretary to Government.

8th April 1918.

Extraordinary Member of Council. 15.4.

First Member of Council. 9/4

3638 9.4.18

Second Member of Council. 13.4

WD 2670—GPB—1,000—11-5-17

(For disposal at a meeting)

No. C.35

15 - 1 ..... 191 2.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause viii of the Schedule)

Question of revising Government Order No.Fl.8328-33, dated the 6th May 1907, appointing the Comptroller as Ex-officio Financial Secretary to Government and laying down rules and instructions in regard to the disposal of cases arising in the Financial Branch.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

26th June ..... 191 6. *Secretary to Government.*

Extraordinary Member of Council. 18.6.17.

First Member of Council. 21/12

Second Member of Council. 13.12

WD 2012—GPB—1 000—9-2-16

Office Notes

Question whether the honorarium of Rs.600 may be granted to the Under Secretary, Railway Department, for performing the dutie of the Secretary to the Railway Committee.

.....

1 The work of Secretary to the Railway Committee is part of the legitimate duties of an officer of the Railway Secretariat and no claim to additional remuneration for such work can be recognised under article 48 (a) M.S.R.

2 The considerations underlying the grant of Rs.600 to each member of the Committee are not clear in the absence of the original file sanctioning the same. The case of officers of other departments serving on this Committee is different from that of Railway officers. Whatever justification there might be for the grant of the extra remuneration in the former case, it cannot be extended to the officers of the Railway Department.

(Intd.) S.S.

20-11-15.

Fl. Secy.).

3 I quite agree. In my respectful opinion the orders already passed should be modified to this extent viz., that officers of the Railway Department serving on the Railway Committee should not get the extra honorarium. Far from article 48 (a) supporting such claims, it is decidedly against such allowances. I am against the proposed allowance to the Secretary also. If such an allowance is granted the Financial Assistant Secretary may also get an allowance as Secretary Finance Committee, the Senior Assistant Comptroller as ~~Financial~~ Joint Secretary Insurance Committee and so on.

(Intd.) J.S.C.

24-11-1915.

Honorarium to Members of the Railway Committee.

....

4 My opinion is clearly recorded in my note of 24-11-1915. Earlie papers are not on the file and I cannot make out whether my humble views were before His Highness when allowances were sanctioned to all members including those employed on Railway work.

5 If the allowances have been ~~xxxx~~ sanctioned by His Highness after gracious consideration of the opinion of the Financial Branch regarding the ~~property~~ propriety of giving such allowances to Government servants in general and those employed in the Railway Department in particular, then I have nothing more to say. Otherwise, I would respectfully suggest the whole matter being placed before His Highness again specially as the Government of India have expressed the same view as the Financial Department here have held on this essentially financial question.

(Intd.) J.S.C.

22-3-1916.

Copy of letter No.8489 dated the 23rd November 1915, from the First Assistant to the Hon'ble the Resident in Mysore to the Dewan of Mysore.

...

I am directed to refer to Rao Bahadur K.Krishnaiengar's letter No.984 dated the 29th September 1915, regarding the payment of an honorarium of Rs.600 per annum to Mr. C.D.Dove Wilson, Engineer-in-Chief of the State Railway Construction Department, and to inform you that the Government of India do not, as at present advised, see their way to sanctioning the proposal, since the business of the Committee does not appear to fall outside the scope of Mr. Dove Wilson's ordinary duties.

....

Grant of Honoraria to Members of Railway Committee.

7 Submitted to His Highness.

S. 8 In Government Order No.117-147/Ry.F.224-15-16 of the 12/15th July 1915, an honorarium of Rs.500 per annum has been ordere to be paid to each member of the Railway Committee.

9 2. The Financial Secretary now objects to the grant of such honorarium to Government servants in general and those of the Railway Department in particular and adds that the Government of India have taken a similar view in refusing the payment of honorarium to Mr. Dove Wilson.

10 3. We are just beginning to organise a big Department and a good deal of original work has to be done. This requires the expenditure of much time and energy and special zeal on the part of our officers.

11 4. Mr. Dove Wilson's case was somewhat different from those of our officers. He was on foreign service and the Government o India are anxious that officers do not misuse their opportunities in Native States. Besides, he was drawing a much higher pay than he was entitled to in British India. The Government of India naturally refused to sanction the honorarium to Mr. Dove Wilson.

12 5. In these circumstances, the grant of honoraria to members of the Railway Committee already sanctioned by His Highness may b graciously confirmed.

13 6. There are two great evils that arise from the action of the Financial Secretary in holding up such sanctions. The first is uncertainty and dissatisfaction in the Departments concerned, and secondly, loss of prestige of Government. It should be quite possible to devise some method by means of which these disadvantages can be eliminated without substantially affecting the main principle.

14 7. One way for instance would be to ask the Financial Secretary to send up such cases condifentially to the Dewan within a week after the receipt of the orders of His Highness. If approv this and the other alternatives and questions arising out of Government order of 6th May 1907 will be discussed in Council and detailed proposals will be submitted for orders in due course.

Sd. M. Visvesvaraya,

10th May 1916.

15 Orders of His Highness the Maharaja.

(Intd) K.R.W.
12.5.16.

16 Dewan's order.

Secretary
Action may also be taken on para 7.

(Intd) M.V.
12.5.16.

17 Secretary's order.

C.S. Take copy of D.S.N. fully with necessary references and submit for action. The file may be returned afterwards.

(Intd) D.M.N.
7.6.16.

18 Submitted with necessary references.

C.S. 133
27/6/16.
Confidential & urgent

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

---

19 | Mr N. M. Rao will favour me with a note of his views as to the modifications necessary in the G.O. referred to.

Duer
27/6

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—5-8-15

C.S. 133.

G. R. S. 12]

General and Revenue Secretariat. | File No. of 191 .

Serial No.

DEWAN'S ORDERS ON THE 30THE JUNE 1916. (In Council)

.....

20 "The order regarding the powers of the Financial Secretary requires revision."

Draft

2 This refers to the order of 1907 I presume. Please 3/7
Send papers to Mr H. M. Rae who is dealing with the question. Record the file.

Draft, 5/7

22 A note and draft C.O. were sub some time back in person. The draft has been now altered in accordance with the views of the Secy as contained in the note flagged C.

* Flag A.
* Flag B.

Secy) 16/8/16

23 A draft order revising the powers & functions of the Financial Secretary without impairing in any way the necessary independence of the Fiji Dept is put up. It contains proposals of a tentative character for facilitating discussion. Mr Datta may be unofficially consulted in the matter with advantage, in my opinion.

Draft & Rae 8/8

Dewan).

2 Forwarded to Mr Datta a.o for favour of opinion. Draft & Rae 8/8

S.O 44

The Dewan approves of Mr Datta being consulted unofficially.

By order
Manjunath

8/9/16.

NOTE—Contn. sheet.

(Informal).

No. C. 863

(For disposal at a meeting) ....2.12.... 1916.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

Procedure to be observed in cases referred to the Financial Department for opinion.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

D. M. Narasinga Rao.

1st December 1916 191 *Secretary to Government.*

Extraordinary Member of Council. Not circulated as 2nd member is ab

First Member of Council. 2/12

Second Member of Council.

WD 2012—GPB—1 000—9-2-16

F. mis 622 q/16

W. D. 2725—GPB—2,000—5-5-16

L. do 1705
23.11.16

REPLY.

(To be written on this margin.)

Office of the Dewan of Mysore.

NOTE.

Dated 22 November *191* 6.

26 Is there any difficulty or objection to the Financial Secretary himself signing in future all opinions expressed in the Financial Department instead of the Financial Assistant - Secretary ? The present procedure was permitted hitherto as the Financial Secretary was also Comptroller to - Government.

26 3. There are some questions which may require the opinions of the Comptroller and some of the Financial Department. Have these functions separately indicated in the Rules ? I shall be glad if definite proposals and rules are submitted to meet the wishes of Government.

22.11.16

The Secretary,
Financial Department.

23/11

B. F. O

G. R. S. 12]

General and Revenue Secretariat. | Fl Mis File No. 622 of 1916.

Serial No.

27 G.O. No. Fl. 8328-33 & Fl. 8334-72 both dated the 6th May 1907 are put up.

These are no rules other than those found in the C.A.C regarding Consultation of Comptr. - According with C.A.C proposition Statement reappn Statements, applications for permanent advance are to pass through the Comptr. - The orders regarding the distribution of work in the Finl Deptt and defining the classes of cases to be dealt with there are also put up.

24/11

28 In all branches of the Secty, the Asstt Secretaries deal with all the less important files submitting cases direct to the member in charge. It is handly necessary in the case of referred cases in the Finl. Branch to depart from this practice & require the Finl Secy to personally note in all cases.

29 2) The Finl. Secy has been relieved of the Comptrollership but additional work viz. study of important revenue questions, Edl Section work etc has been assigned to him. I can honestly say that my work now is heavier

NOTE—Contn. sheet.

GPD—70,000—17-12-15

G. R. S. 12]

General and Revenue Secretariat. | H File No. Fins 622 of 1916.

Serial No.

When when I was Comptr & Sr. offices Fin! Secy.
30 3) A perusal of my note dated
30.7.08 which explains the division of work
will shew that practically all cases of any
importance are noted on by me personally when
the cases are considered in the Fin. Branch.
The arrangement is working well & need not
be disturbed. Under para 6(e) of the note
even in cases which in ordinary course would
be dealt with by the Asst Secy Fin. the Dewan
or a member of Council may call for the Fin.
Secy's opinion.

3099/28.11.16

Dewan) 26/11

5) The question may be considered at a
meeting of Council.

Actg Secy) 30.11.16

NOTE—Contn. sheet.

GPB—70,000—17-12-15

1. adj 3rd
2. adj Council
3. Fin procedure

Confidential.

FUNCTIONS OF THE FINANCIAL SECRETARY AND THE GENERAL CONSTITUTION OF THE COUNCIL.

As has been remarked by the Dewan and the Members of Council, the procedure laid down at present to enable the Financial Secretary to exercise his functions as Financial Adviser to the State is very unsatisfactory. It is due entirely to the peculiar position given to him. He is held to be the responsible adviser of Government in financial matters and he is vested with powers which in some respects are equal to those of a Member of Council, but he has not been given a seat in Council. The difficulties complained of seem to me to be entirely due to this special arrangement. He is paid a salary equal to that of a Member of Council and if he is to continue to be the responsible Financial Adviser of the State, I am of opinion that the anomalous position could be removed satisfactorily only by making him a Financial Member of the Council.

2. The State is increasing its activities in all directions and most of the important questions engaging its attention must necessarily have an important bearing on the finances of the State. It is, therefore, necessary that every such important matter should be considered from the financial point of view. If the Officer who is required to deal with these questions from this point of view is not a member of Government, his views cannot possibly carry that weight, with the other Members of Council, which they should. The Financial Secretary is very often not present at meetings in which important questions of policy, having an important bearing on the finances of the State, are discussed by Members of Council, and it seems to me that it would conduce to the more speedy and smooth disposal of these questions, if the Financial Adviser were present and took part in the deliberations of the Council. Moreover, the fact that he is not present at these meetings makes his work much more difficult than it would otherwise be and the State does not get the full benefit of his services out of him. It is hardly possible for any one always to put down on paper, his view of a case completely, so as to be able to meet all possible arguments which might be urged against it. It is also quite possible that the necessity of consulting the Financial Adviser beforehand may be overlooked in matters involving important financial considerations and once the orders have been issued, if the Financial Adviser should feel himself unable to agree, the Government would be placed in a very awkward, in fact an undignified position, if the Financial Adviser has to submit a respectful representation to His Highness for a reversal of the order already passed. It places His Highness also in a very delicate position as out of two alternatives which would ordinarily be open to him namely, to accept the advice of either the Financial Adviser or of the Council, he is, in a manner, constrained in most cases to adopt only the advice of the latter. As the orders have already been passed with his approval, he has to support the Council, if not for anything else, at least to maintain its prestige, and he can hardly help doing so except in cases where he feels that the financial interests of the State would be seriously jeopardised if the advice of the Financial Adviser was set aside. The effect of such a procedure must be to unnecessarily fetter His Highness' discretion to a substantial extent.

3. As an example, I would quote the case of the resolution recently issued about Local Self-Government. Although the scheme sanctioned involves very important financial considerations, I did not see any notes by the Financial Secretary dealing with the financial aspect of the proposals. It is true, he was a member of one of the two committees which were appointed to consider the question, but on going through the files I could not discover any notes by him in which he dealt with the financial aspect of the decisions arrived at whether by his committee or by Government. In fact, during the whole time that the recommendations of the committee were being considered by Government, the file does not appear to have ever been sent to him for opinion with reference to the financial considerations involved. I do not mean to say that the scheme is actually open to any objection from a financial point of view. I refer to it only as an instance of an important question in which the necessity for consulting the Financial Adviser has been apparently unintentionally, overlooked.

4. Under the present procedure, the Financial Secretary has an opportunity of dealing with specific items of expenditure, but important problems involving serious financial considerations, do not come to him until they have been matured in Council and his interference at that stage is likely to cause unpleasantness or at any rate his views are not likely to receive that consideration which they deserve and which they would undoubtedly receive if they were put forward at an earlier stage when the question was being discussed in Council.

5. The State was hitherto in the exceptionally fortunate position of having enormous surpluses year after year which were being spent only to a limited extent on productive works, the rest being hoarded and invested. In this state of affairs, financial considerations were not of very great importance to the State. This policy has however undergone a most remarkable change. The State has now practically adopted a policy of undertaking large productive works from borrowed funds, of developing industries, commerce, and agriculture, improving the sanitation of the country, of spreading education among the masses and encouraging higher education and of extending Local Self-Government. Department after department is being reorganised and expenditure is growing in all directions. Times and conditions have therefore undergone a serious change and it has now become essential that a strict financial control should be exercised over all schemes involving additional expenditure and in my respectful opinion such a control can be properly and judiciously exercised only by a Member of Council. What should therefore be done is either to entrust one of the existing Members of Council with the financial administration of the State after relieving him of the charge of all important spending departments, and to have no highly paid Financial Secretary or to convert the Financial Secretary's appointment into that of a Member of Council and to entrust him with the financial administration of the State, without giving him charge of any of the large spending departments. The duties of the Financial Member should not of course be confined to examining proposals for additional expenditure but also to devise means for developing the revenues of the State, so that they may be able to bear all additional expenditure which is necessary for the moral and economic development of the country. As a member of Government, he should have his proper share of responsibility in the good administration of the country coupled with his responsibility for the stability of its finances. If the Financial Adviser is outside the Council he would hardly consider himself in any way responsible for the administration as a whole.

6. The State has had for a considerable time two Members of Council besides the Dewan. Considering the growth of the administration and its activities in various directions which have necessitated the appointment of 4 Secretaries in place of one, it seems only right that the appointment of an additional Member of Council should be created without delay. I am therefore strongly of opinion that, in the interests of smooth and efficient administration and for the maintenance of stability of the finances of the State, the Financial Adviser should be actually entrusted with the financial administration of the State and be responsible for it and that he should therefore be a Member of the Council, so that His Highness may invariably be aware of the views of his Financial Adviser before sanctioning any proposals involving financial considerations.

7. Another essential principle which should be followed is, that the Financial Adviser, whether he is a Member of Council or not, ought not to be in charge of or even take a leading part or be intimately associated in the administration of any of the large spending departments. The Dewan and the two other ordinary Members are all in charge of spending departments and have to deal with questions of reorganisation and development, involving increases of expenditure and, in the the nature of things, they cannot be expected to pay that attention to financial considerations which is absolutely necessary in the interests of the State. However desirable a scheme for improvement or development might be from an administrative point of view, its effect on the finances of the State should be of the first consideration and its importance cannot be overrated. The financial side can be represented properly and without bias by a Financial Adviser, only if he is unconnected with the administration of the department concerned. If he is himself in charge of any large spending department, the schemes drawn up in connection with his own department, will undoubtedly receive specially favourable treatment by him, from a financial point of view, to the detriment of the other spending departments. In fact a department under his direct charge must be looked upon by him as his pet child.

8. So far as I can make out from the orders on the subject of the appointment of the Financial Secretary, he has not much work at present and very little of this even, is really connected with Finance. Above all, what is most objectionable is his appointment as President of the Educational Committee and as a Member of the Syndicate of the new University. In both these capacities, he takes a leading part in the discussions of the various schemes, the ultimate effect of which is considerable additional expenditure. When he is connected so intimately with the administration of the Education Department and the University, he cannot possibly be able to look from a financial point of view, with an unprejudiced and an open mind, upon the proposals connected with these departments, in the formulation of which he has had an important share. I would therefore suggest that he should be relieved of these functions as soon as possible and that his work should be confined to watching the financial interests of the State. As this might not give him sufficient work, I would place him in charge of some of the other departments of administration, which do not ordinarily involve important financial considerations, namely,

'Geology and Mining'
'Muzrai'
'Stamps and Registration'
'Salt and Opium'
'Printing and Stationery'
'Agriculture and Horticulture'
'Archæology'
'Meteorology'
'Museum'
'Census,'
'Ethnographical Survey'.

9. I may also be pardoned if I should state that at present the Dewan is in charge of too many departments and it would conduce to more quick despatch of work if he could relieve himself of some of these departments. As the head of the Government, he has to deal with every important question to whatever department it might belong and to whatever Member of Council it might be allotted for consideration at its initial stages. He has the right of initiating any scheme and giving directions to a Secretary or the Member in charge, to work it up according to his own views so long as it does not materially conflict with those of the latter. In these circumstances, I am of opinion that the Dewan should have direct charge of as few of the departments as possible, as he has really to deal with important questions connected with every department of the administration.

10. The distribution of work among the Members of Council also appear to me to be changed at present rather too frequently. The designations of the members at present are, First member and Second Member, but, when a Second Member becomes the First Member by seniority or otherwise, it should not involve any change in his duties. Members of Council ordinarily hold their appointments for comparatively short periods and a continuity of policy during this short period is essential for the proper administration of the departments in their charge. These officers have their own ideas about the administration of the departments in their charge and they should be allowed full opportunity to give effect to these ideas during their comparatively short tenure of the appointment. A constant change in their duties cannot but have the effect of causing a break in the continuity of policy and of diminishing the interest which they are expected to take in the development of the departments committed to their charge and also their sense of responsibility in the administration. In fact its practical effect must be to make administration run into a routine groove. As I have stated in another case, a Member of Council should not be allowed to hold appointment as such, longer than for five years but during this period he should be allowed a free scope to develop and improve the departments in his charge. My suggestion is, therefore, that like the Government of India, Members, should be designated according to the principal department in their charge, such as, Revenue Member, Education Member, Finance Member, etc., and that the duties allotted to each of them should not be altered except under very exceptional circumstances.

11. The distribution of work between the Dewan and the Members of Council may in my opinion, be somewhat as follows :—

Dewan.—Palace, Political, and Public Works including Electrical and Railways.

Extraordinary Member.—As at present.

Education Member.—Education, Legislation, Judicial, Police and Agriculture.

Revenue Member.—Land Revenue, Excise, Forests, Industries and Commerce, and Local Self-Government.

Financial Member.—General Finances, *i.e.*, Interpretation of financial rules or alterations in them, Public Accounts and Estimates, Public expenditure, Ways and Means including loans to and by the State, Audit, Banking, Salaries and allowances of public officers, the Account Department including Treasuries, Taxation, Local Finance, and borrowing by local bodies and Alienations of revenue and land; Geology and Mining, Muzrai, and the minor departments of Stamps, Registration, Stationery and Printing, Government Gardens and Horticulture, Archæology, Meteorology, Museum, Census and Ethnographic Survey.

12. Another matter, which appears to me very objectionable, is the procedure according to which cases are now referred to the Financial Secretariat unofficially by the other Secretariats, and the manner in which they are dealt with in the Financial Secretariat.

13. I understand that at present, an Under Secretary or an Assistant Secretary has authority to refer cases to the Financial Secretariat for opinion. The result is, that the number of such references to the Financial Secretariat is very large and cases, before being considered by the Member in charge or even the Secretary of the responsible administrative department, are referred to the Financial Secretariat for criticism from a financial point of view. It does not unfrequently happen that the Member in charge does not accept the proposal from an administrative point of view and all the labour bestowed on the case by the Financial Secretariat comes to nothing. It should therefore be an absolute rule that every case, before being unofficially referred to the Financial Secretariat, should be considered fully in the administrative department and should be referred to the Finance Department only after the Member in charge has expressed his views on the case. There is no objection, of course, to Secretaries or Under Secretaries in other departments sending files to the Financial Secretariat for obtaining information. But no case should be sent to the Finance Department for opinion on financial questions, without the orders of the Member in charge, of the administrative department concerned.

14. Then again, I would invite attention to Government Orders Nos. Fl. 904-11, dated 18th August 1908 and Fl. 912-3—G. F. 61-68 of the same date. Under these orders, when a case is referred to the Financial Secretariat for opinion by any other Secretariat, the case is to be returned with a note only by the Assistant Financial Secretary and the note should be regarded as the advice of the Financial Secretariat. If this advice is accepted by the administrative department, the case need not go to the Financial Secretary at all. It is only when the administrative department is not prepared to accept the opinion of the Assistant Financial Secretary that the case is required to be sent back to the Financial Secretary for his opinion with a statement of the reasons for which the opinion of the Assistant Financial Secretary cannot be accepted. The case is then submitted by the Assistant Financial Secretary with a further note dealing with the objections of the administrative department. This undoubtedly lightens the Financial Secretary's work but, I doubt if such an arrangement could be desirable in the interests of efficient administration and if under it the State could get the full benefit of the services of a highly paid Financial Secretary.

15. In my opinion, nothing could be more circuitous or more unbusinesslike, than the procedure laid down in these orders. It makes the Assistant Financial Secretary practically a Joint Financial Secretary and considering his position and status in the service, there can be no doubt that the arrangement is wholly unsound in principle. There might have been some justification for this procedure when there was only one officer in the State to perform the duties of both Comptroller and Financial Secretary, but in my opinion, it has no justification now that the two appointments have been separated and there is a separate Financial Secretary, and as I have pointed out already, it is a mistake to utilise the Financial Secretary's services in matters unconnected with the financial administration of the State and much more so when these other duties assigned to him are incompatible with his duties as the Financial Adviser of the State.

16. This procedure should in my opinion therefore be altered now. As I have said above, no case should be referred to the Financial Secretariat without the orders of a Member of Council and no case should leave the Financial Secretariat without the Financial Secretary's own opinion being recorded on it. Of course, the Assistant Secretary will always note on

such cases and the Financial Secretary, if he agrees with the note, will always initial it. But whatever opinion is sent up by the Financial Secretariat must be taken as the opinion of the Financial Secretary himself.

17. If my proposal to have a separate Financial Member cannot be accepted, the only course left will be to put the Financial Secretary under another Member and if necessary even two Members, the different branches of work allotted to the Financial Secretariat being distributed among them. But the Financial Secretariat itself should be a distinct unit dealing with the departments allotted to it in accordance with the general rules laid down for the guidance of all the Secretariats, but independently of the other Secretariats. The Financial Secretary should have no special Establishment of his own, but the whole Financial Secretariat should be under his control.

18. In all cases in which there is a difference of opinion between the Financial Secretary and the administrative department, the question should be decided only after discussion in Council whether they are scheduled cases or not, in other words, such a difference of opinion should make the case a scheduled one. Further the Financial Secretary should invariably be present at such discussions and should be allowed an opportunity of explaining his views in detail. If he does not suceed in inducing the Members of Council to accept his views, he should be given an opportunity of recording his views of the case in the form of a note for His Highness the Maharaja. This note will be submitted in original to His Highness together with the note of submission by the Dewan, in which a reference should be made to the opinion of the Financial Secretary as recorded in his final note, His Highness will then be in possession of the views of both the Financial Adviser and the Council at the same time before he commits himself to the view of either. This will make His Highness' decision final and there will not be any occasion for any further representation by the Financial Secretary as under the existing procedure.

19. In this connection I should refer to the present constitution of the Secretariat. Originally there was only one General and Revenue Secretary to deal with all matters except those relating to Public Works and other Technical Departments. There was therefore one Secretariat under the control of the General and Revenue Secretary. In the Civil Department the appointments of three new Secretaries have been created to meet the needs of the growing administration, namely Revenue, Education and Financial Secretary, but the Secretariat is still one under the control of the General Secretary. This is anomalous and in my opinion cannot conduce to efficient work. The establishment is large consisting of 4 Secretaries 14 Under and Assistant Secretaries and 196 clerks, and should be divided into four distinct units each under a separate Secretary. Such a separation should not involve any additional expenditure.

20. It will undoubtedly take some time before a decision can be arrived at on the question whether the Financial Secretary's appointment should be converted into that of a Financial Member of Council. It is, however, necessary to issue an *ad interim* order defining more precisely the functions of the Financial Secretary and the Financial Secretariat, laying down the procedure according to which the work in that Secretariat should be performed in future, and transferring more work to that Secretariat so as to give the Financial Secretary sufficient work. As I have said already steps should also be taken to relieve him of his duties in connection with the Education and Industries and Commerce Department. I put up a revised draft of the orders proposed to be issued. I have suggested some alterations in the draft put up by the Secretariat. I have also made some additions to the subjects which should in future be in charge of the Financial Secretary. The list is rather long but, the work connected with many of the subjects is not, in my opinion, at all much, and is not likely to add considerably to the Financial Secretary's work. I have deliberately put Excise under him. So long as he is not a Member of Council but only a Secretary, he will not be concerned with many cases relating to other departments which are discussed in Council, and I think it is necessary to add Excise to his work in order to give him sufficient work.

K. L. DATTA.
11-12-16.

PROCEEDINGS OF THE GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE.

READ—

Government Order No. Fl. 8328-33, dated the 6th May 1907, regarding the disposal of cases in the Financial Department of Government.

2. Memorandum No. Fl. 904-11, dated the 18th August 1908, issuing subsidiary instructions in the matter of unofficial consultation with the Financial Department.

Order thereon No. dated

In consequence of the appointment (as a temporary measure) of a wholetime Financial Secretary to Government, and with a view to simplify the procedure with regard to the disposal of business by and in consultation with the Financial Department of Government, the following revised instructions are issued, in supersession of the previous orders on the subject.

2. All descriptions of work falling under the heads below will be dealt with in the Financial Secretariat under the orders of the respective Members of Council in charge.

(i) General Finance and Accounts.
- (*a*) Annual Financial programme.
- (*b*) Budget Estimates of the State.
- (*c*) Expenditure of the State.
- (*d*) Pensions and gratuities.
- (*e*) General questions regarding pay and salaries.
- (*f*) Accounts and classification therein.
- (*g*) Administration of the Account Department and Treasuries.
- (*h*) Interpretation of Mysore Service Regulations and other financial Codes and Rules.
- (*i*) Special concessions involving relaxation of financial rules.
- (*j*) Ways and means.
- (*k*) Loans and investments, excluding loans granted under authorised rules for agricultural and industrial purposes.
- (*l*) Advances for the purchase of motor cars and motor bicycles and for house building.
- (*m*) General questions regarding Audit.
- (*n*) List of approved firms dealing with Government.
- (*o*) Local finance and borrowing by local bodies.
- (*p*) Alienations of revenue (and land.) ?

(ii) Banking (including Savings Banks, State Life Insurance, Mysore Bank, but not Co-operative Societies and Agricultural Banks).

(iii) Geology and Mining.
(iv) Muzrai.
(v) Excise.
(vi) Stamps, Registration, Salt, Stationery and Printing, Government Gardens and Horticulture, Archæology, Meteorology, Museum, Census and Ethnographic Survey.

3. In the following classes of cases, reference should be made to the Financial Secretariat before the issue of orders:—

(i) Proposals involving a permanent increase of expenditure including revision of salaries and establishments.

(ii) Proposals involving expenditure of a non-recurring nature which has not been provided for in the Budget, or which even if provided for, has not been specifically sanctioned by Government after reference to the Financial Secretariat.

NOTE 1.—In order however to avoid the necessity for petty references, Government may in the Administrative Branches and Departments finally sanction without reference to the Financial Department, expenditure not exceeding Rs. 500 in each case for temporary establishments or other objects of a non-recurring nature. But this is subject to the provisoes:—

(*a*) that such expenditure is met by a specific re-appropriation of the Budget grant under the same major head of account.
(*b*) that it does not involve a debit against the next year's grant
(*c*) that it is not of a novel or doubtful character,
(*d*) that it is not opposed to any financial or other rules.
(*e*) that it is not an additional allowance to a Gazetted Officer and
(*f*) that the order is communicated to the Financial Department for information.

NOTE 2.—An Administrative Department of Government will have power to sanction revision of permanent non-gazetted establishments under its control without reference to the Financial Secretariat, subject to the following conditions:—

(*a*) that the expense which the revision may entail is met by an immediate equivalent reduction of permanent expenditure in some non-gazetted establishment under its control and classified under the same major head of account.
(*b*) that if there is no equivalent reduction, as mentioned above the total increase sanctioned by any Secretariat under all heads under its control does not exceed Rs. 1,000 in any year and that there is sufficient budget provision for the extra expenditure or that it is met by reappropriation.
(*c*) that the establishment is not required for any new general service or duty.
(*d*) that the revision is limited to appointments the pay of which both before and after revision does not exceed Rs. 50.
(*e*) that no class or grade of officers is created or abolished and the pay of no class or grade of officers is raised or reduced, so as to create inconvenient precedents or give rise to a claim for similar revision in other departments.
(*f*) that the revisions thus sanctioned are reported to the Financial Department.

NOTE 3.—No reference need be made to the Financial Branch in the case of orders proposed to be issued under code rules, regulations or well recognised custom or in accordance with a sanctioned scale of charge.

(iii) Schemes of a commercial character or any other schemes involving important financial considerations.
(iv) All proposals for the imposition of taxation or the surrender of existing taxation.
(v) Measures for raising or reducing revenue.

4. All correspondence relating to the subjects allotted to the Financial Secretariat shall be addressed to the Financial Secretary and shall be dealt with according to the ordinary rules of Secretariat procedure. The orders of Government on these subjects will be issued under the signature of the Financial Secretary.

5. Correspondence on questions requiring reference tc the Financial Secretariat under paragraph 3 above and all proposals involving additional expenditure in departments other than those allotted to the Financial Secretariat, shall be addressed in the first instance to the Secretary to Government in the Administrative Department concerned, who after the administrative aspect of the case has been duly considered shall refer the cases to the Financial Department.

6. Whenever it becomes necessary to refer any case unofficially to the Financial Secretariat or opinion, such a reference should be made only after the Officer Member in charge has noted on the case and only under his orders should the case be referred to the Financial Department.

7. When a case is referred to the Financial Secretariat for opinion, it will be returned to the Secretariat making the reference, with a note by the Financial Secretary, stating the Financial aspects of the case and recording his opinion with full reasons and citation of financial rules and orders. The Assistant Secretary may note on every such case and if the Financial Secretary agrees with it, it may be sent on with his approval expressed in writing

on the note itself. No such case should, however, be returned to the Administrative Department except under the signature of the Financial Secretary.

8. If the Member in charge of the Administrative Department is not prepared to accept the opinion of the Financial Secretary, the case should be dealt with thereafter, as a scheduled case and disposed of after discussion in Council. At all such discussions the Financial Secretary will be required to be present so that he may supplement his note by personal explanations. If the Council or a majority of the Members are unable to accept his views, he will have the option of recording his views in a further note for His Highness and this note will be submitted to His Highness with the submission note which will give reasons why the Council have been unable to accept the views of the Financial Secretary.

9. The Financial Secretary may call for any file, before communicating orders to the Comptroller, whenever he has not been consulted or his views have not been accepted. If he feels any difficulty in communicating orders which have been passed, he should submit the file confidentially to the Dewan and take instructions within a week of the receipt of orders In no case should sanctions be held up in the Financial Secretariat for more than a week without being acted on or being submitted to the Dewan.

Secretary to Government,
General Department.

C.S.133.

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191 .

S.O 67

Serial No.

32 Ten copies of printed notes containing my opinion are placed in the file.

K. L. Datta

20. 12. 16.

33 D. M. Narsing Rao Esq

The papers may now be circulated for consideration at a meeting of the Council after obtaining the views of the Fin Secy.

Dan Gode 21/12

(Fin Member & Dewan) 8 Q Yes

21/12

(C.S. on Dan 21/12 Second Member) Secy.

Dan Gode 21/12

CS Send a copy to each of the Members of Sabha.

34 A copy may be sent for my use respectly.

23.12

(Fin Secy) Done 20/12

The file has been returned by the Fin Secy, without remarks, to include in agenda. It may be sent to him afterwards.

Done 26/12

35 Seen & returned

2.1.17

12/17 21.12.16

To include the reverse note in the Agenda to be submitted to Secrs Member on return. Done 6/1

NOTE—Contn. sheet.

GPB—70,000— 17-12-15

(1)

SUBJECT.- (Clause viii of the schedu

Draft order regarding the functions of the Financial Secretary and the proc dure to be observed in cases referred t the Financial Department for opinion.

OPINIONO OF THE COUNCIL.

Cmcl

1. To be sent to members for obj formally asked upon.

2. To be sent to Fin Secy afterwards.

3. Rule 8 may remain unaltered:

24/1

40 24/1

24/1

3 24/1

1. The Council have agreed to the draft order generally. Only 4 points marked P_1 to P_4 in the draft were reserved for special consideration. These were discussed again on 24/1/17. P_2 & P_3, agreed to by the Fin Secy, were finally accepted as amended:. As regards P_4, the Cmcl altered their provisional view & said that the existing Rule 8 might remain unaltered. Hence only Point No 1 remains unsettled. I was instructed to send the file for being formally asked upon.

Dy Secretary 26/1

Fin & second members

42 Have noted upon its first, as desired by the 1st member

42

To be put up on return from leave.

Fin & second members

5/2

43 I agree in complete accordance with the views of the second member expressed in the accompanying note which may be considered at today's meeting

initialled

CONFIDENTIAL NOTE OF THE SECOND MEMBER OF COUNCIL ON THE DRAFT ORDER REGARDING THE FUNCTIONS OF THE FINANCIAL SECRETARY AND THE PROCEDURE TO BE OBSERVED IN CASES REFERRED TO THE FINANCIAL DEPARTMENT FOR OPINION.

Dated the 4th Feb.1917.

.....

44 In my supplemental Budget note dated the 11th July 1916 I suggested a revision of the order of 1907 dated the 6th May 1907 regarding the functions of the Comptroller and the Financial Secretary. In my note on Secretariat Procedure and methods of work dated the 5th September 1916, I stated as follows:-

"The position of the Financial Secretary in this State is most anomalous. He performs the functions of a Financial Member of Government practically outside the Council influence and supervision and yet he is not included in the Cabinet. I consider it essential that one of the Members of Government should have the Financial portfolio in its proper sense and be vested with the functions of a Finance Member and the post of Financial Secretary would then become superfluous. It is needless to state that in no Province in British India is there solely an officer in the Secretariat in charge of the Financial Branch. In fact, the Finance Branch goes with two or three other important branches of administration. The Comptroller should, under a scheme of decentralization, be given - greater powers and the Secretariat should be remodelled - at least that part of it relating to

the Financial Branch - should be separated. If however, the Financial Branch is to remain, I am convinced it has not got sufficient work as at present constituted and that certain other - branches of administration in the Secretariat may well be transferred to that Branch".

In my D.O. letter to the Dewan dated 20th November 1916, I observed as follows:-

"I further bring to your notice the question of the work of the Financial Secretary. I wish to raise the point again at the next Council meeting. It is now nearly five months since the special appointment was created and as Member in charge of the chief revenue producing departments, I am interested to know what progress has been made in the special work entrusted to Mr. Chakravarti, and if none, what action Government ~~proposing~~ propose taking".

46 Under G.O.dated the 1st July 1916, a whole time Financial Secretary has been appointed and it is ordered therein that in addition to his ordinary duties as Financial Secretary he will be given special work under 4 heads as specified. The Council are not aware of the progress that has been made by the Financial Secretary since the appointment was created under any of those heads.

That it is essential to have a Financial Adviser to Government, no one will dispute. The question is whether he should be outside or inside the Council. My view is that if there is a Finance Member in the Council as suggested in my Secretariat note

note, there is no necessity to have a separate Financial Adviser and the Comptroller should be able to perform such advisory functions as may be delegated to him by Government under the rules. I am in entire agreement with Mr.Datta when he says that such advice cannot be given unless the Adviser is totally unconnected with the administration of the Department concerned and that he himself cannot be in charge of any spending departments.

48 It is now admitted, at least, I understand that it is the view that the whole time Financial Secretary has not enough work and that therefore it is necessary to give him additional work. Before a ~~report is~~ report of progress is made to the Council under the several heads of special work entrusted to Mr.Chakravarti, it would not be possible I think for the Council to come to any decision as to whether a whole time Financial Secretary as contemplated last July will have sufficient work or not. I do not overlook the fact that with reference to the Dewan's note dated the 22nd November 1916, the Financial Secretary has observed that since he was relieved of the Comptrollership, his work is heavier than when he was Comptroller and ex officio Financial Secretary.

49 Whatever may be the real circumstances of the case, I am not in favour of entrusting any administrative work falling within the responsibility of a Member of Government to the Financial Secretary. I am opposed to combining the functions of a Member of Government with the Secretary to Government in one and the same officer.; and I do not consider

that

that any justification can be found for such a combination merely on personal grounds.

60 The question therefore, is whether an additional Member of Council should be appointed as suggested by Mr.Datta and then alone, the transfer of some minor departments to that Member might be considered. If no additional Member of Council is necessary - and I may record the view on that point ~~namely~~ to the effect that it is not necessary - then the transfer of any department of Government to the Financial Secretary for administrative purposes will not be justified. Further, in my opinion, there will be more than sufficient work for the Financial Secretary as Financial Adviser to Government, if the scheme contemplated in the Government order of July last year is strictly followed. I have, however, no objection to transferring the administration of some departments so far as the Head of those Departments is concerned to the Financial Secretary, viz., I would see no objection to making the Financial Secretary Inspector General of Registration and the Commissioner of Stamps. The functions relating to these departments are now attached to the Excise Commissioner. Any other grouping that suggests itself as preferable may be adopted. I am at present, considering the question of the re-organization of the Stamps Department as well as the Registration Departments. In view of the additional work that will fall on the ~~the~~ Registrar of Joint Stock Companies under the new Regulation, some re-adjustment of the Departments under Mr.Raghavendra Rao will have to be considered at a very early date. The Excise Commissioner, may if deemed fit, continue to be Head of the Stamps, Stationery and Printing; and

the Registration and Joint Stock Companies may very well be taken away from him and given to the Financial Secretary to run as a departmental Head under the Member in charge.

57 I entirely agree with the criticism made by Mr. Datta as regards the position of the Assistant Financial Secretary. The Assistant Financial Secretary is exercising functions which, I believe, he derived from a memorandum dated the 18th August 1908. But I can from experience record the view that an officer of the position of an Assistant (6) Financial Secretary should not be given the responsibilities that are referred to in the above Memorandum. I agree that it is necessary to issue an order prescribing the procedure, functions and responsibilities of the Financial Secretary and the Financial Secretariat and I also agree with Mr. Datta that it would be open to serious objection to place the Financial Secretary in charge of any work connected with the administration of the Departments of Education or Industries and Commerce.

52 Turning now to the draft order, items 3, 4, 5 and 6 under paragraph 2(1) may be omitted for the present. Points 2 and 3 have already been agreed to in Council. As regards point 4, I woudl certainly (7) modify Rule 8 of the rules issued under Government order dated the 6th May 1907 to some extent. The rule insists on the file being sent to the Financial Secretary a second time after the resolution of the Council has been recorded against his views. This leads to delay and serves no useful purpose as the Financial Secretary should be present at all Council meetings

19

meetings ~~it~~ which financial questions are concerned. The resolution of the Council after it is recorded should be shown to him and he may then and there record his final view namely, whether he agrees to such resolution or whether he still adheres to his objection. The minutes of the Council thus recorded will be in a complete form and fit for submission to His Highness and much delay and circumlocution will be avoided. It may further be ruled that in all cases in which there is a difference of opinion between the administrative department and the Financial Secretary, the responsibility of settling the difference if possible in the first instance will be on the Finance Member of the Council and that the Finance Member may prepare a note discussing the objections if any, from a financial point of view for consideration in Council when the subject matter in question comes up for decision. The above procedure will retain all the necessary constitutional safeguards and yet provide for the opportunity of ~~it~~ having the last say in any matter in which the Council overrules the Financial opinion. It is, however, unlikely that many cases of differences will arise if there is a responsible Finance Member of Council who may after personal discussion, with the Financial Secretary settle all points of difference and bring in a complete form the proposals for consideration in Council thereby avoiding the necessity for a rider to the resolution under the signature of the Financial Secretary recording his note of dissent.

4.2.17

Discussion of the Case with the Fri Leg

I Addendum already to the Fri Leg:

The Fri Leg prefers to take over the dept of Education Failing this, he does not wish to take charge of any other dept. or depts

II Draft para 6: as amended — Fri Leg has no objection

III Draft para 7 as amended } Ditto

IV Draft para 8 as amended } Fri Leg is satisfied the proposed change.

Extract from the Proceedings of the 408th Meeting of the Council of His Highness the Maharaja, held at Bangalore, on the 15th February 1917

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3. Subject.-Clause vii of the Schedule.

46 Draft order regarding the functions of the Financial Secretary and the procedure to be observed in cases referred to the Financial Department for opinion.

OPINION OF THE COUNCIL.

53 The draft order may be approved subject to the views of the First and Second Members recorded in the note of the Second Member, dated the 4th February 1917.

Sd. M. Visvesvaraya,
Dewan of Mysore.

"EXTRACT"

D. M. Narasimha Rao 1672

Secretary to Government,
General Department.

WD—156—GPB—1,000—19-7-16.

C. 35
15.1.17.

G. R. S. 12]

General and Revenue Secretariat. | File No. | of 191

Serial No.

Attached for separate consideration by Dewan Sahib 10/6

574 D.S.N. is put-up. I kept the file with me pending the return of the Dewan from Delhi.

Dewan

Draft ready 13/3

575 On 11/6/17 I was instructed in Council to circulate this again to the Council with the statement of work received from the Fin. Secy. I returned the file from the D.O on 11/6/17.

Draft 10/6

576 Council disposed of the question of confirming Mr Chakravarti as Fin. Secy. It was that the question raised here would be disposed of separately. Hence the file is separated & returned.

Dewan

Draft ready 9/6

Received 25/5/17

Vide order on 571. 25/5/17

NOTE—Contn. sheet.

GPB—70,000 —17-12-15

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2

General and Revenue Secretariat. | File No. | of 191 .

Serial No.

S The favour of instructions is solicited as regards paragraph 3 of the Dewan's submission dated the 25th June 1917.

Dewan

Dewan/Secy 13/V

871 16.8.17.

S 6 Please bring up at an early meeting of Council.

12.9.17 Secy

Urgent

Please arrange a brief note if not already done

9/ This case may be dealt with to-day

6/9/1917

NOTE—Contn. sheet.

C. 35-17 /Sec. 1.

1st October

ISSUED.

Dear Mr. Chakravarti,

5 9 The question of revising the Government Order of 6th May 1907 defining the functions of the Financial Department has, as you know, been under the consideration of Government for some time past. A draft order has now been prepared on the subject and I am desired to ascertain your views on the proposals contained therein.

(x) herewith enclosed

6 Q I shall be glad to discuss the matter with you on hearing from you as to when we might meet.

Yours sincerely,

No. 564
8.10.1917.

Revision of Government Order of 6th May 1907 defining the functions of the Financial Department.

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61 Para 2.(i) (g). Administration of the Account Department and Treasuries:- Until the treasury staff is provincialized and placed under the Comptroller, the administration of treasuries should form part of the work of the Revenue Branch of the Secretariat.

62 Para 2.(vi). I am opposed to the Stamps, Government Gardens and Horticulture, Archaeology, Meteorology, Museum, Census and Ethnographic Survey being included in the work of the Finance Branch. These subjects have no connection with ~~the~~ Finance.

63 Para 3. Notes 1,2,& 3. These rules will make the procedure of consulting the Finance Department exceedingly complicated and will lead to numerous cases of ~~creation~~ omission. Even in respect of the present rules which are very simple it is found that many ~~of~~ cases which should be referred to the Finance Department are not referred. Under the complicated rules proposed to be introduced matters will become much worse. For example, when it is said that the total increase sanctioned by any Secretariat ~~under~~ in respect of all heads under its control without reference to the Finance Department should not exceed Rs. 1,000/- it will be difficult to keep a record of increases sanctioned or proposed as there will be many cases of increase pending at the same time. It will be difficult to determine when the limit

limit of Rs. 1,000/- will be exceeded. Moreover as many departments will be controlled by the same Secretariat there will be no logical principle in fixing a limit for the aggregate increase ~~either~~ in all of them. For example a limit of Rs. 1,000/- for the Comptroller's Office, ---- Stamps Department, Government Gardens, and Horticulture, Archaeology, Meteorology, Museum, Census and Ethnographic Survey all clubbed together, will be difficult to -- justify on any logical principle.

64 Para 6. If the Financial Secretary has to personally note on every case that is referred to the Financial Department the case should be referred only under the orders of the Member in charge and not by the Secretary concerned.

He may initial the asst secy's note if he agrees with it. 75 had no objection. Like as amended vide C. 2 Re.

65 Para 7. The rule that where a Member of -- Government has already noted upon the case, the Assistant Secretary's note should be detached from the file and kept back will add materially to the work of the Finance Branch and will involve much unnecessary clerical and copying work. In my opinion such a course is quite unnecessary. The Finance Branch notes on a case on the strength of the rules and orders sanctioned by Government themselves and the question of prestige --- cannot arise in this connection. Moreover all office notes are confidential and are not meant to be seen by outside parties.

No. I don't think there can any justification in going back on the decision of the C already recorded on these sides. Y

According to the present rules of business some routine cases referred to the Finance Branch which do not involve any doubtful points are returned to the Branch concerned with a note of the Assistant Secretary. This is a very convenient practice and should be continued.

66 Para 8. (b). This is a very material alteration in the matter of financial control. In my opinion the present practice ~~in~~ the --- matter should continue.

67 Para 8. (b). The Financial Secretary should see the final orders on all files on which he has noted. It is not right to shew him only those cases in which he is over-ruled and to keep back from him the opinions which are accepted by higher authority.

68 In the order of 1907 the following passage occurs:-

69 "The Financial Secretary shall, in cases referred to him, have access to all papers relating thereto, including the minutes of the Dewan and Councillors and the orders of His Highness the Maharaja, but not papers of a confidential nature which may be directed by His Highness or the Dewan to be withheld."

69 I do not find any corresponding passage in the revised order. This should be inserted: otherwise the Financial Secretary will not have adequate materials on which to base his opinions.

70 Though I have given my opinion on a few ~~observations~~ points in the draft as now prepared, I am most respectfully but emphatically of opinion that the draft should not be approved and issued. The order of 6th May 1907 defining the functions of the Financial Department and of the Financial Secretary should be left unaltered. For over ten years the system has worked well and smoothly and without any difficulty or friction. There has been no delay or hindrance to business on account

account of this order. It has exercised a most beneficial and healthy influence in connection with the public expenditure. Several proposals were made in the past for changing the rules in the direction of the present draft but such proposals were not approved . I do not know what necessity has now arisen for a change. In these circumstances I would respectfully protest against introducing any --- laxity or loop-hole in the present satisfactory system of financial control.

8.10.17

To
Secretary
with ref^ce to his D.O. letter
of 18th Oct^r 1917

71 Subd to 1st member & 2nd member for perusal with draft order prepared as per instructions of 1st member.

9/10/17

72 My recollection is that when the draft rules as prepared by me Dalla came up for Consideration in Council, the Chairman - did not raise any of these objections.

73 Is there any record of the Council discussion thereon. Made

74 There is what a head regarding his pucka Book lose it.

10.10

There is a confidential minute referred to in the 23rd para of the linked file.

Flag P in the linked file

Flags O & V in the linked file.

Flag Q in the linked file.

WD 1233—GPB—60,000—1-12-16—S.

C. 35-17

G. R. S. III-2

General and Revenue Secretariat. | File No. / of 191 .

Serial No.

75 The papers referred to are flagged & the file resubmitted

2nd member

C&S 10/10/17

76 Necessary action as noted in the margin of the 75th note.

H.C.L.

77 The Secretary to the H. Law Dept. is requested to move the proposed change under intimation to the Council, if not otherwise needed.

15/10

78 Seen by the Extraordinary member.

18.10.17

NOTE—Contn. sheet.

(6)

Subject.-Clause viii of the Schedule.

Question of revising the Government Order No. Fl.8328-33, dated the 6th May 1907, prescribing the functions of the Financial Secretary.

OPINION OF THE COUNCIL.

D.O.No. 705/Enc. with Govt. order.

Chief Secretary. This may be brought up at the next meeting of Council. 5.4.18.

31

Financial Secretariat,

Bangalore, 2nd April 1918.

My dear Sir,

82 As the readjustment of the duties of the Financial Secretary may engage the attention of -- Government in the near future, I beg to submit for your consideration a brief note on the subject.

Yours sincerely,

J Chakravarti

Sir M. Visvesvaraya, B.A., K.C.I.E., etc.,

Dewan of Mysore, Bangalore.

BRIEF NOTE ABOUT THE DUTIES OF THE CHIEF FINANCIAL OFFICER OF THE STATE.

---:o:D:o:---

83 I beg to invite the attention of Government to paras 7 and 9 of my report of June 1917 (copy attached f ready reference) and to suggest that the special duties assigned to me as Financial Secretary may be changed with some advantage. To prepare schemes for the growth of revenue in the revenue producing departments and to deal with large questions relating to commerce are not within the province of a Financial Officer. The routine work of the Education Department now entrusted to me also causes great strain on me. With every wish to do some inspection work under clause 2 (d) of the Government Order of July 1916 I was not able to undertake any owing to pressure of work other work.

84 2. The times are such that the finances of the State require constant and vigilant attention. Question affecting public debt and investments will henceforth play a -- very important part in our finances. The position of the ever-growing capital undertakings of the State-Railways, Irrigation and Industrial - should be constantly reviewed and strict financial control exercised in respect of them. The transactions of the Sandal Oil Factory and the iron - scheme in particular will require special watching. The financial aspect of new productive schemes - industrial or otherwise - will have to be carefully studied. The course of revenue realization has to be watched and the Government timely informed of any noticeable falling off or laxity. The financial machinery of the State including the system of taxation has to be perfected after a careful study of conditions prevailing and changes effected in other parts. New sources of revenue as distinguished from expansion of

revenue in the established departments have to be thought out and investigated. The accounts system has to be revised with special reference to the suggestions made by Mr. Datta. All important agreements to which the State is a party and inwhich financial interests are involved have to be kept under constant study to see that all conditions are fulfilled and changes necessitated by altered circumstances are promptly introduced. The policy of Government in taking the public more and more into confidence as regards its financial policy and associating them in financial work has to be pursued and developed. These duties in my respectful opinion should constantly engage the attention of an officer of high standing who -- should not be burdened with too much of routine Secretarial duties.

SS 3. If Government agree in the views expressed above I would suggest the following course of action:-

(a) The appointment of Financial Secretary as far as purely Secretariat duties are concerned may be merged in that of the Chief Secretary.

(b) The Branch Officer in charge of the Finance Branch may be a comparatively senior officer of the class of Deputy Secretary corresponding to Deputy Comptroller (600-800).

(c) I may be appointed Financial Adviser, my duties being to deal with important financial cases and the special items of higher financial work specified in para 3.

(d) Only cases involving important financial questions should be referred to the Financial Adviser. A list of such cases can be easily prepared if the scheme is approved. The exceptional powers of the Financial Secretary referred to in para 8 of the order of 6th May 1907 may -- rest in the Financial Adviser and he may also have powers of inspection and surprise visit.

I

(c)

(e) The present staff of the Financial Secretary suitably strengthened may continue as the staff of the Financial Adviser.

(f) I may be relieved of all committee and other minor duties as far as possible.

46 - 4. I need hardly add that I have made the foregoing proposals solely in the interests of the financial work of the State which is daily growing in volume, complexity and importance.

J. Chakravarti
2. 4. 1918

67 Extract from a note dated 6th June 1917 on the progress of special work assigned to the Financial Secretary during -- 1916-17.

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xx xx xx

67. The regular work of the Financial Secretariat including the large number of cases referred to the branch for opinion from all departments is in itself fairly heavy. Besides -- this there were the following factors:-

(1) In September 1916 were assigned to the Financial Secretary the duties of the Secretary and of the Member in regard to Educational subjects.

(2) In November 1916, a special procedure was laid down for the consideration of the notes of the Special Officer, Mr. Datta, and this entailed heavy work on the Financial Secretary.

It is an undeniable fact that the ordinary duties of the Financial Secretary as added to above became in themselves more than sufficient to occupy the whole time of an Officer.

68. The special items of work enumerated in statements (A), (B), (C), and (D) had therefore to be done mostly out of office hours. I do not here refer to my other duties, such as, ---- Chairman, Education Committee; Member, University Council; President, Insurance Committee; and Member, Sandalwood Oil Board which involve much extra and responsible work and which I attended to regularly for several hours every day out of office hours.

69 I take this opportunity of bringing to the notice of Government that the programme of work as laid down in the order of July 1916 and as added to by the inclusion of the Education Secretariat work caused a great strain on me and involved --- regular work in the mornings and frequently in the evenings -- also.

xx xx xx

APPOINTMENT OF MR. J.S.CHAKRAVARTI AS FINANCIAL ADVISER TO GOVERNMENT.

---:0:---

Brief history of the case.

...

G.O.No. Fl. 8328-33, dated 6th May 1907. Flag I.

90 In May 1907, the Comptroller was appointed Financial Secretary to Govt., ex-officio, and certain instructions were laid down as to the disposal of cases in the Financial Secretariat. He was recognised to be the responsible adviser of Govt. in all financial matters.

G.O.No. G. 11-70/G.M. 568-15-4, dated 1st July 1916. Flag K.

91 2. In July 1916, a separate whole-time Financial Secretary was appointed, tentatively for one year, and the following special items of work were assigned to him, in addition to the ordinary duties of the Financial Secretary:-

(a) Preparation of schemes for the growth and development of revenue and suggestions for reduction of expenditure.

(b) Working up all large and important financial questions and also large questions connected with Commerce, etc

(c) Taking initiative and exercising control in regard to certain economic schemes.

(d) Inspection of accounts, etc., of Govt. institutions in which Govt. moneys and stores are kept.

Flag N.

92 3. In his d.o. letter dated 6th June 1917

Mr. Chakravarti submitted a progress report in regard to the above items of work and also made certain suggestions about his future work. They are briefly as follow:-

(i) The ordinary work of the Financial Secretary together with the work of the Education section (assigned to him in September 1916) and the work connected with Mr. Datta's notes, more than sufficient for one whole-time officer. So the work connected with the special items referred to above, as also that of the Education Committee, University, etc., had to be attended to out of office hours

PROGRAMME OF WORK FOR THE 'NEXT' YEAR

(ii) He may be relieved of the routine work of the Education section, only work of a Member of Govt. being left to him.

Attention will be concentrated on schemes of the Electric and Forest Depts. which are most promising of results, as well as on some special items of work, such as Income tax, Capital and Revenue Accounts of productive works, customs, Railway Finance, Other questions to receive general attention, as far as possible.

NOTE.

In connection with the revision of the Rules of Council Business, His Highness the Maharaja expressed himself against entrusting any of the Secretaries with the powers of a Member.

G.O. No. G. 17,624, dated 30th June 1917, Flag. J.

93 4. In G.O. dated 30th June 1917, the arrangement of whole-time Financial Secretary was made permanent. But the question of his duties and functions (about which the Council had already arrived at certain conclusions) was* reserved for futher consideration in the light of Mr. Chakravarti's representations. The question of revising suitably the G.O. of 5th May 1907 (re procedure in regard to financial consultation, etc.) is separately engaging the consideration of the Council.

* (Vide paragraph 3 of the Dewan' submn. Note dated 25th June 1917) Flag L.

94 5. In his present letter, the Financial Secretary makes the following suggestions:-

(Vide linked file, which is one of the cases included in the Agenda for 11-4-18)

(i) that he should be relieved of <u>purely Secretariat duties</u> which may be entrusted to the Chief Secretary, a senior officer of the rank of Dy. Comptroller or Dy. Secretary being posted to the charge of the Finl. Br. of the Secretariat, and also of minor duties connected with the Committees etc., as far as possible.

(ii) that he may be appointed '<u>Financial Adviser to Government</u>', his duties being mainly confined to the following special items of work:-

(i) Public Debt and investments.

(ii) Review of the position and strict financial control of the evergrowing capital undertakings- Railway, Irrigational and Industrial.

(iii) Special watching of the Iron and Sandalwood Oil schemes.

(iv) Careful study of the finacial aspect of new productive schemes.

(v) Watching the course of revenue realization and informing Govt. of any fall-in off in revenue or laxity.

(vi) To perfect the financial machinery of the State (including the system of taxation), after careful study of the conditions in other parts.

(vii) New sources of income to be thought out and investigated.

(viii) System of Accounts to be revised with special reference to Mr. Datta's suggestions.

(ix) To constantly watch all important Agreements, involving financial interests, to which the State is a party and see that the terms are adhered to and suggest timely changes, when necessary.

(x) Developing the policy of Govt. in taking the public more and more into confidence and associating them in financial work.

(xi) Powers of inspection and surprise visits.

(xii) Exceptional powers now exercied by the Finl. Secry. under parag. 8 of the G.O. dated 6th May 19107.

Flag I.

N.B. 1. Only ~~important~~ cases involving important financial questions to be referred to him for opinion. A list of such cases may be prepared.

95 2. The present staff of the Finl Secry., suitably strengthened, may continue as the staff of the Financial Adviser.

CHG

CS -

96 Circulate

CH

8/4/08

(4) =>

Subject.-

(a) Question of appointing Mr. J.S. Chakravarti as Financial Adviser to Government.

(b) Question of revising the G.O. of 6th May 1907, prescribing the procedure in regard to dealing with cases in the Financial Secretariat, etc.

OPINION OF THE COUNCIL.

1) 97
Embody G. 11-70 - dt 1/July/16
with fo. revising order of May 07.

2). Initiative in all financial matters
Constant vigilance in regard to [illegible]
Re that all [illegible] is kept Hooked after
by Depts -
Re finance, Industrial finance _ Public debt -
~~Elaboration of~~
Continuing, [illegible] work till all matters regarding removed thereon are finally settled -
Preparatory triennial programme by a fixed date
Surprise Inspections
Watching Rev realisation requiring [illegible]
; any special measures are necessary.

Extract from the Proceedings of the 449th *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 2nd May *19* 18

4. Subject.-Clause ix of the Schedule.

(a) Question of appointing Mr. J.S.Chakravarti as Financial Adviser to Government.

(b) Question of revising the Government Order of 6th May 1907, prescribing the procedure in regard to dealing with cases in the Financial Secretariat, etc.

Opinion of the Council.

99 The draft order as revised in Council may be approved.

Sd. M. Visvesvaraya,

Dewan of Mysore.

NOTE.-

" Financial Codes, etc. of the Government of India re duties of the Financial Member etc. may be examined and further instructions, if necessary, may be issued."

"EXTRACT"

C Balasundaram Jr

Chief Secretary to Government.

C.35

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

Question of revising the G.O 9/6.5.1907 prescribing the functions of the Fin! Secretary

General and Revenue Secretariat.	File No.	of 191 .

Serial No.

4071
11.5.18.

100 D.F.N submitted

1st member

CM
10/5/18

101 Office
Clerk
12/5

102 Fair final note signed after 18th inst.
& put-up.
DM
13/5/18

6296
30/5/18

103 D.S.N submitted

Dewan

CM
13/5/18

Final Note by the First Member of Council.

Subject:—Revision of the Government Order of 6th May 1907 prescribing the procedure in regard to dealing with cases in the Financial Secretariat etc.,

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104 The question of the revision of the rules laid down in the order of May 1907 has been under consideration for sometime past, in view of certain inconveniences arising from the arrangement sanctioned in the order, an instance of which was brought to the notice of His Highness in the Dewan's submission note dated the 10th May 1916, the question of the modifications necessary, in the interests of public business, was taken up for consideration about the middle of 1916. The proposals formulated in the Secretariat on the subject were referred to Mr.K.L.Datta, Special officer, for opinion, and the draft order proposed by him has been under discussion since. The opinion of the Financial Secretary Mr.Chakravarti was taken, and the subject was considered at several meetings of the Council. In this connection, the Financial Secretary suggested that the special duties assigned to him when he was appointed whole-time Financial Secretary might be changed with advantage, and that he might be appointed Financial Adviser to Government for dealing with important financial cases and special items of higher financial work, the purely secretariat duties being entrusted to the Chief Secretary, assisted by a Financial Officer of the class of a Deputy Secretary corresponding to a Deputy Comptroller placed in charge of the Financial Branch. The Council, however, were not in favour of accepting these proposals.

Pages 4 & 5 of the Office notes

Pages 32 & 34 of the Office notes

Draft for approval 105 2. The draft order embodying the additions and alterations rendered necessary as a result of the discussions, was finally considered at the meeting of the Council held on the 2nd May 1918, and the Members of Council are of opinion that the draft as revised may be approved.

Page 42 of file 1918

106 3. The main features of the revised order are:-

(i) It mentions, besides the ordinary duties of the Financial Secretary, the special items of work entrusted to him in Government Order No.G.11-70/G.M.568-15-4 dated the 1st July 1916, with some changes.

(ii) The Administrative Departments are authorised to sanction additional expenditure, within certain limits and subject to certain conditions, without previous reference to the Financial Branch.

(iii) It lays down:-

(a) that reference to the Financial Branch for opinion should be made only after either the Member-in-charge or the Secretary concerned has noted on the case, and under his orders;

(b) that no case referred to the Financial Branch should be returned to the Administrative Department except with the views and under the signature of the Financial Secretary; and

(c) that no case in which the orders of His Highness have been passed should be held up or action deferred on any account in the Financial Secretariat, the Financial Secretary having the power, in cases in which he thinks the procedure laid down in this order has not been strictly followed, to submit a representation to that effect to the Dewan for suitable action.

(iv) The provisions of the order of 6th May 1907, re access to the Financial Secretary to all papers relating to the cases referred to him, and permission to make a respectful representation in cases in which his views are not accepted by the Member-in-charge or by the Dewan and Members, are retained and embodied in the order.

107 4. While offering his remarks on the several points in the draft, the Financial Secretary stated that he was emphatically against the issue of the revised order and that the order of 6th May 1907 should be left unaltered. Past experience has, however, proved the necessity for the alterations, and the draft order as finally revised in Council may be approved.

Page 27 of the office notes.

12th May 1910 First Member of Council.

Submitted to His Highness.

106 *I submit herewith a Final Note by the*....First..

Member of Council on the subject of....revision of the

Government order of 6th May 1907 prescribing the pro-

cedure in regard to dealing with cases in the Financial

Secretariat etc.

for His Highness' gracious approval.

M. Rangacharya

Dewan.

8th June 1918.

C 5046

47

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

No. 7942 8-6-18

Revision of the Government order prescribing the procedure in regard to dealing with cases in the Financial Secretariat.

14/2.

109 **Order.**

KRMS

17/6/18

976
17/6.

110 File sent
12.6.18

4575
14/6/18 113

225
14.6.18.

111 The order may be issued in Br V after perusal of file by Secy.

Confidential

.16

PROCEEDINGS OF THE GOVERNMENT OF H. H. THE MAHARAJA OF MYSORE.

READ—

Government Order No. Fl. 8328-33, dated the 6th May 1907, regarding the disposal of cases in the Financial Department of Government.

2. Memorandum No. Fl. 904-11, dated the 18th August 1908, issuing subsidiary instructions in the matter of unofficial consultation with the Financial Department.

3. G.O.No.G.11-70/G.M.565-15-4 dated 1-7-18 and No.G.17624-5/G.M.6316-1 dated 30-6-17 regarding the appointment of a whole-time Financial Secretary to Govt.

Order ~~thereon~~ No. 9.17872-8 dated 22nd June 1918.

In consequence of the appointment ~~(as a temporary measure)~~ of a wholetime Financial Secretary to Government, and with a view to simplify the procedure with regard to the disposal of business by and in consultation with the Financial Department of Government, the following revised instructions are issued, in supersession of the previous orders on the subject.

2. (i) All descriptions of work falling under the heads below will be dealt with in the Financial Secretariat under the orders of the respective Members of Council in charge.

(i) General Finance and Accounts.
- (a) Annual Financial programme.
- (b) Budget Estimates of the State
- (c) Expenditure of the State.
- (d) Pensions and gratuities.
- (e) General questions regarding pay and salaries.
- (f) Accounts and classification therein. technical work connected with
- (g) Administration of the Account Department and Treasuries.
- (h) Interpretation of Mysore Service Regulations and other financial Codes and Rules.
- (i) Special concessions involving relaxation of financial rules.
- (j) Ways and means.
- (k) Loans and investments, excluding loans granted under authorised rules for agricultural and industrial purposes.
- (l) Advances for the purchase of motor cars and motor bicycles and for house building.
- (m) General questions regarding Audit.
- (n) List of approved firms dealing with Government.
- (o) ~~Local finance and borrowing by local bodies.~~ General questions concerning
- (p) ~~Alienations of revenue and land.~~ local finance and borrowing by local bodies.

(ii) Banking (including Savings Banks, State Life Insurance, Mysore Bank, but not Co-operative Societies and Agricultural Banks). General Provident Fund

(iii) ~~Geology and Mining.~~ Such other branches of Secretariat work as may be assigned to ~~him~~ from time to time.

(iv) ~~Marine.~~

(v) ~~Excise.~~

(vi) ~~Stamps, Registration, Salt, Stationery and Printing, Government Gardens and Horticulture, Archæology, Meteorology, Museum, Census and Miscellaneous Surveys.~~

Mr Fitzgerald

Sub paragraph (2) to para 2.

(2). In addition to his ordinary duties as specified above the Financial Secretary will attend to the following special items of work

(a) To prepare schemes for the growth and development of revenue in all revenue producing departments in consultation with the Heads of Departments concerned, to suggest reduction of expenditure wherever possible, to prepare triennial forecasts of revenue and expenditure by a fixed date, and generally to take initiative in all financial matters;

(b) To work up all large and important financial questions relating to the State including Railway finance, Industrial Finance Investments and Public Debt; ~~and also all large questions connected with commerce, the ordinary work connected with latter being done~~ by the ~~the Secretary to Government, Department of Education and Agriculture;~~

~~(c)~~ To take the initiative and to exercise control in regard to economic schemes not falling within the activities for the time being of any of the committees of the Economic Conference or any department of Government;

(c) ~~(d)~~ To inspect, with the previous permission of Government, the accounts, stock,

cash, etc., in any institution or office in which Government money and stores are kept, and exercise constant vigilance, ~~making surprise inspections whenever necessary, with a view to see~~ that all Government property is safe and properly looked after by the respective departments;

(e) To keep watch over the revenue realisations and bring to the notice of Government in time any unusual falling off or laxity, to enable them to take such special measures as may be necessary; and

(f) To continue the work of Mr. K.L. Datta till all the questions raised by him are finally decided.

3. In the following classes of cases, reference should be made to the Financial Secretariat before the issue of orders:—

(i) Proposals involving a permanent increase of expenditure including revision of salaries and establishments.

(ii) Proposals involving expenditure of a non-recurring nature which has not been provided for in the Budget, or which even if provided for, has not been specifically sanctioned by Government after reference to the Financial Secretariat.

NOTE 1.—In order however to avoid the necessity for petty references, Government may in the Administrative Branches and Departments finally sanction without reference to the Financial Department, expenditure not exceeding Rs. 500 in each case for temporary establishments or other objects of a non-recurring nature. But this is subject to the provisoes:—

(*a*) that such expenditure is met by a specific re-appropriation of the Budget grant under the same major head of account.

(*b*) that it does not involve a debit against the next year's grant,

(*c*) that it is not of a novel or doubtful character,

(*d*) that it is not opposed to any financial or other rules, e.g. ~~appropriation~~ anticipated savings under salaries and estabt. are not to be utilized for contingencies without reference to the Financial Dept. vide Para 470, M.J.H.

(*e*) that it is not an additional allowance to a Gazetted Officer and

(*f*) that the order is communicated to the Financial Department for information.

NOTE 2.—An Administrative Department of Government will have power to sanction revision of permanent non-gazetted establishments under its control without reference to the Financial Secretariat, subject to the following conditions:—

(*a*) that the expense which the revision may entail is met by an immediate equivalent reduction of permanent expenditure in some non-gazetted establishment under its control and classified under the same major head of account.

(*b*) that ~~if there is no equivalent reduction, as mentioned above the total increase~~ the amount involved does not exceed Rs 1,200 per annum sanctioned by any Secretariat under all heads under its control does not exceed Rs. 1,000 in any year and that there is sufficient budget provision for the extra expenditure or that it is met by reappropriation.

(*c*) that the establishment is not required for any new general service or duty.

(*d*) that the revision is limited to appointments the pay of which both before and after revision does not exceed Rs. 50.

(*e*) that no class or grade of officers is created or abolished and the pay of no class or grade of officers is raised or reduced, so as to create inconvenient precedents or give rise to a claim for similar revision in other departments. conflict with standing orders, e.g. the giving of progressive pay for ministerial appointments.

(*f*) that the revisions thus sanctioned are reported to the Financial Department for communication to the Comptroller.

NOTE 3.—No reference need be made to the Financial Branch in the case of orders proposed to be issued under code rules, regulations or well recognised custom or in accordance with a sanctioned scale of charge.

(iii) Schemes of a commercial character or any other schemes involving important financial considerations.

(iv) All proposals for the imposition of taxation or the surrender of existing taxation. by Govt.

(v) Measures for raising or reducing revenue.

4. All correspondence relating to the subjects allotted to the Financial Secretariat shall be addressed to the Financial Secretary and shall be dealt with according to the ordinary rules of Secretariat procedure. The orders of Government on these subjects will be issued under the signature of the Financial Secretary.

5. Correspondence on questions requiring reference to the Financial Secretariat under paragraph 3 above and all proposals involving additional expenditure in departments other than those allotted to the Financial Secretariat, shall be addressed in the first instance to the Secretary to Government in the Administrative Department concerned, who after the administrative aspect of the case has been duly considered shall refer the cases to the Financial Department

6. Whenever it becomes necessary to refer any case unofficially to the Financial Secretariat for opinion, such a reference should be made only after either the Member in charge has or the Secy. concerned noted on the case and only under his orders should the case be referred to the Financial Department.

7. When a case is referred to the Financial Secretariat for opinion, it will be returned to the Secretariat making the reference, with a note by the Financial Secretary, stating the Financial aspects of the case and recording his opinion with full reasons and citation of financial rules and orders. The Assistant Secretary may note on every such case and if the Financial Secretary agrees with it, it may be sent on with his approval expressed in writing on the note itself. Where, however, a Member of Government has already noted upon the case, the Assistant Secretary's note should be separate.

No such case should, however, be returned to the administrative Department, except under the signature of the Financial Secretary.

8. The Financial Secretary will, in cases referred to him, have access to all papers relating thereto, including the minutes of the Dewan and Members of Council and the orders of His Highness the Maharaja, but not papers of a confidential nature which may be directed by His Highness or the Dewan to be withheld.

9 (a) If the views expressed by the Financial Secretary in any case, whether original or un-officially referred, are not accepted by the Member of Government in charge, or by the Dewan and Members of Council, as the case may be, the file containing the discussions shall be sent to the Financial Secretary a second time, in order to enable him, in cases in which he considers that the orders proposed to be issued are opposed to financial rules of Government or to recognised financial principles or for other reasons of a financial nature, are open to objection, to record a respectful representation to that effect, which will be placed by the Dewan before His Highness the Maharaja for consideration.

9 (b) All cases sent to the Financial Secretary under this rule should be treated as immediate and returned to the Depart-

Department concerned within three days of receipt.

10. After final orders are passed by His Highness on a case in which the Financial Secretary's opinion has been recorded, but is not accepted, the file containing the orders will be sent to him for perusal and return, so that he may learn the reasons for the rejection of his views.

11. No case in which the orders of His Highness have been passed should be held up in the Financial Secretariat. If in any such case the Financial Secretary considers that the procedure laid down in this order has not been strictly followed, he may submit a representation to that effect to the Dewan for suitable action, but action on the orders should not be deferred on that account.

12. All Secretaries to Government are responsible to see that the procedure laid down in this order is strictly adhered to.

12/5/18

Chief Secretary to Govt.

To The Secretaries to Govt.
The Comptroller to Govt

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. G. 17572-8—G. M. 676-17-1, dated Camp, Mysore, 22nd June 1918.

Functions of the Financial Secretary to Government.

Revises the order of the 6th May 1907 prescribing the——and lays down the procedure in regard to dealing with cases in the Financial Secretariat.

GBPM—500—24-6-18.

S.O.

Functions of the Financial Secretary to Government.

CONFIDENTIAL.

No. G. 17572-8—G.M. 676-17-1, dated Camp, Mysore, 22nd June 1918.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

GENERAL AND REVENUE DEPARTMENTS.

Read—

Government Order No. Fl. 8328-33, dated the 6th May 1907, regarding the disposal of cases in the Financial Department of Government.

2. Memorandum No. Fl. 904-11, dated the 18th August 1908, issuing subsidiary instructions in the matter of unofficial consultation with the Financial Department.

3. Government Order No. G. 11-70—G.M. 565-15-1, dated the 1st July 1918 and No. G. 17624-5—G.M. 631-16-1, dated 30th June 1917, regarding the appointment of a wholetime Financial Secretary to Government.

Order No. G. 17572-8—G.M. 676-17-1, dated Camp, Mysore, 22nd June 1918.

In consequence of the appointment of a wholetime Financial Secretary to Government, and with a view to simplify the procedure with regard to the disposal of business by, and in consultation with, the Financial Department of Government, the following revised instructions are issued, in supersession of the previous orders on the subject.

2. (1) All descriptions of work falling under the heads below will be dealt with in the Financial Secretariat under the orders of the respective Members of Council in charge:—

(i) General Finance and accounts –
- (*a*) Annual Financial programme.
- (*b*) Budget Estimates of the State.
- (*c*) Expenditure of the State.
- (*d*) Pensions and gratuities.
- (*e*) General questions regarding pay and salaries.
- (*f*) Accounts and classification therein.
- (*g*) Administration of the Account Department and technical work connected with Treasuries.
- (*h*) Interpretation of Mysore Service Regulations and other financial Codes and Rules.
- (*i*) Special concessions involving relaxation of financial rules.
- (*j*) Ways and means.
- (*k*) Loans and investments, excluding loans granted under authorised rules for agricultural and industrial purposes.
- (*l*) Advances for the purchase of motor cars and motor bicycles and for house building.
- (*m*) General questions regarding Audit.
- (*n*) List of approved firms dealing with Government
- (*o*) General questions concerning local finance and borrowing by local bodies.

(ii) Banking (including Savings Banks, State Life Insurance, General Provident Fund, Mysore Bank, but not Co-operative Societies and Agricultural Banks).

(iii) Such other branches of Secretariat work as may be assigned to the Financial Secretary from time to time.

No. G. 17572-8—G.M. 676-17-1, dated Camp, Mysore, 22nd June 1918.

(2) In addition to his ordinary duties as specified above the Financial Secretary will attend to the following special items of work :—

(*a*) To prepare schemes for the growth and development of revenue in all revenue producing departments in consultation with the Heads of Departments concerned, to suggest reduction of expenditure wherever possible, to prepare triennial forecasts of revenue and expenditure by a fixed date, and generally to take initiative in all financial matters ;

(*b*) To work up all large and important financial questions relating to the State including Railway Finance, Industrial Finance, Investments and Public Debt ;

(*c*) To inspect, with the previous permission of Government, the accounts, stock, cash, etc., in any institution or office in which Government money and stores are kept, and to be responsible by the exercise of constant vigilance, that all Government property is safe and properly looked after by the respective departments ;

(*d*) To keep watch over the revenue realisations and bring to the notice of Government in time any unusual falling off or laxity, to enable them to take such special measures as may be necessary ; and

(*e*) To continue the work of Mr. K. L. Datta till all the questions raised by him are finally decided.

3. In the following classes of cases, reference should be made to the Financial Secretariat before the issue of orders :—

i. Proposals involving a permanent increase of expenditure including revision of salaries and establishments.

Proposals involving expenditure of a non-recurring nature which has not been provided for in the Budget, or which, even if provided for, has not been specifically sanctioned by Government after reference to the Financial Secretariat.

Note 1.—In order however to avoid the necessity for petty references, Government may in the Administrative Branches and Departments finally sanction without reference to the Financial Department, expenditure not exceeding Rs. 500 in each case for temporary establishments or other objects of a non-recurring nature. But this is subject to the provisoes :—

a. that such expenditure is met by a specific re-appropriation of the Budget grant under the same major head of account,

b. that it does not involve a debit against the next year's grant,

c. that it is not of a novel or doubtful character,

d. that it is not opposed to any financial or other rules, [*e.g.* anticipated savings under salaries and establishment are not to be utilised for contingencies without reference to the Financial Department. *Vide* Para 470, M. T. M.]

e. that it is not an additional allowance to a Gazetted Officer, and

f. that the order is communicated to the Financial Department for information.

Note 2.—An Administrative Department of Government will have power to sanction revision of permanent non-gazetted establishments under its control without reference to the Financial Secretariat, subject to the following conditions :—

a. that the expense which the revision may entail is met by an immediate equivalent reduction of permanent expenditure in some non-gazetted establishment under its control and classified under the same major head of account,

b. that the amount involved does not exceed Rs. 1,200 per annum,

c. that the establishment is not required for any new general service or duty,

d. that the revision is limited to appointments the pay of which both before and after revision does not exceed Rs. 50,

e. that no class or grade of officers is created or abolished and the pay of no class or grade of officers is raised or reduced so as to conflict with standing orders, (*e. g.*, the giving of progressive pay for ministerial appointments), create inconvenient precedents or give rise to a claim for similar revision in other departments,

f. that the revisions thus sanctioned are reported to the Financial Department for communication to the Comptroller.

NOTE 3.—No reference need be made to the Financial Branch in the case of orders proposed to be issued under codal rules, regulations or well recognised custom or in accordance with a sanctioned scale of charge.

iii. Schemes of a commercial character or any other schemes involving important financial considerations.

iv. All proposals for the imposition of taxation or the surrender of existing taxation by Government.

v. Measures for raising or reducing revenue.

4. All correspondence relating to the subjects allotted to the Financial Secretariat shall be addressed to the Financial Secretary and shall be dealt with according to the ordinary rules of Secretariat procedure. The orders of Government on these subjects will be issued under the signature of the Financial Secretary.

5. Correspondence on questions requiring reference to the Financial Secretariat under paragraph 3 above and all proposals involving additional expenditure in departments other than those allotted to the Financial Secretariat, shall be addressed in the first instance to the Secretary to Government in the Administrative Department concerned, who after the administrative aspect of the case has been duly considered shall refer the cases to the Financial Department.

6. Whenever it becomes necessary to refer any case unofficially to the Financial Secretariat for opinion, such a reference should be made only after either the Member in charge or the Secretary concerned has noted on the case and only under his orders should the case be referred to the Financial Department.

7. When a case is referred to the Financial Secretariat for opinion, it will be returned to the Secretariat making the reference, with a note by the Financial Secretary, stating the financial aspects of the case and recording his opinion with full reasons and citation of financial rules and orders. The Assistant Secretary may note on every such case and if the Financial Secretary agrees with it, it may be sent on with his approval expressed in writing on the note itself. Where, however, a Member of Government has already noted upon the case, the Assistant Secretary's note should be separate.

No such case should, however, be returned to the Administrative Department, except under the signature of the Financial Secretary.

8. The Financial Secretary will, in cases referred to him, have access to all papers relating thereto, including the minutes of the Dewan and Members of Council and the orders of His Highness the Maharaja, but not papers of a

confidential nature which may be directed by His Highness or the Dewan to be withheld.

9. (*a*) If the views expressed by the Financial Secretary in any case, whether original or un-officially referred, are not accepted by the Member of Government in charge, or by the Dewan and Members of Council, as the case may be, the file containing the discussions shall be sent to the Financial Secretary a second time, in order to enable him, in cases in which he considers that the orders proposed to be issued are opposed to financial rules of Government or to recognised financial principles or for other reasons of a financial nature, are open to objection, to record a respectful representation to that effect, which will be placed by the Dewan before His Highness the Maharaja for consideration.

(*b*) All cases sent to the Financial Secretary under this rule should be treated as immediate and returned to the Department concerned within three days of receipt.

10. After final orders are passed by His Highness on a case in which the Financial Secretary's opinion has been recorded, but is not accepted, the file containing the orders will be sent to him for perusal and return, so that he may learn the reasons for the rejection of his views.

11. No case in which the orders of His Highness have been passed should be held up in the Financial Secretariat. If in any such case the Financial Secretary considers that the procedure laid down in this order has not been strictly followed, he may submit a representation to that effect to the Dewan for suitable action, but action on the orders should not be deferred on that account.

12. All Secretaries to Government are responsible to see that the procedure laid down in this order is strictly adhered to.

C. S. BALASUNDARAM IYER,
Chief Secretary to Government.

To—The Secretaries to Government.
The Comptroller to Government.

EXD.—R.K.

NOTE ON THE FINANCIAL SECRETARY'S POWERS.

****

The powers of the Financial Secretary are defined in G.O. dated 6th May 1907, a copy of which is herewith attached.

2. Clause 8 of the G.O. requires that when the Financial Secretary's views on any case sent for his opinion are at variance with those of the Member of Government in charge, the case should be considered by the Dewan or where the subject relates to a Council matter, by the Dewan and Councillors. The views of the Councillor in charge and the Dewan or the Dewan in Council as the case may be, are then to be communicated to the Financial Secretary a second time. If the Financial Secretary is still unable to agree he has to record a respectful representation

Ed/7.441-11
Sec/1-4-Oct-1912

to that effect, which is to be placed by the Dewan before His Highness the Maharaja for consideration and orders.

3. According to the above procedure it will be seen that not only in Council cases which have necessarily to go up to His Highness but in ordinary cases also which are within the powers of disposal of the Dewan or Member of Council in charge, whenever there is a difference of opinion between the Financial Secretary on the one hand and the Dewan and Member in charge on the other, the case has to be submitted for the Orders of His Highness.

4. It is a matter for consideration whether in cases which do not fall within the Schedule and which are within the competence of the Dewan or Member in charge, where the Member in charge and Dewan agree in their opinion, it is necessary that they should be sent up to

His Highness simply because the Financial Secretary does not acquiesce in the view taken by ~~the Dewan and member in charge~~ them and whether after sending the papers to the Financial Secretary a second time and ascertaining his further opinion, the Dewan and the member in charge may not be permitted to themselves pass such orders as they deem proper after due consideration of the Financial Secretary's opinion.

5. To illustrate the points raised above, I herewith submit three files out of many of their kind. I briefly note below the subject matter of each -

Edn. 7. 441-11
Sls 1-4, Oct. 1912

No.i.- The Inspector General of Education having recommended the appointment of a Gymnastic Instructor for the Doddaballapur A.V.School on Rs.12 a month, the First Councillor was in favour of sanctioning the appointment. But as the Financial Department did not agree, the case was sub-

submitted to the Dewan. He concurred with the First Councillor The papers were then sent to the Financial Secretary a second time for acquiescence: but as he did not acquiesce, the case had to be submitted to His Highness who was pleased to sanction the Inspector General's recommendation.

No.ii. - The Mycologist and Entomologist to Govt: having included in ~~the~~ his Contingent bill an item of Rs.2.6.0 paid for keeping certain Government articles in the Travellers' Bungalow, the Comptroller took objection to the charge. The Dewan agreeing with the General and Revenue Secretary was of opinion that the charge might be borne by Govt: and the officer who had taken the articles with him in equal shares. The Financial Secret-

Agri 7. 22-10
Sls 55, 83-84 Sep. 1911

did not agree to this. The file had therefore to be submitted to His Highness who supported the view taken by the Financial Secretary and orders were issued accordingly.

No.iii.- The Revenue Commissioner recommended the entertainment of a clock-winder for the Shimoga District office on a remuneration of Rs.6 per month. The Financial Secretary gave his opinion against the proposal. The Dewan was of opinion that the recommendation might be sanctioned. Both the Councillors agreed with him. The Financial Secretary to whom the papers were sent a second time, persisted in his objection. The papers were therefore submitted to His Highness who agreed with the view of the Financial Secretary.

L.R 313-10
Sls 1-6. Aug-1912

27/12/12

(2)

D. O. No. 180

GENERAL AND REVENUE SECRETARIAT.

Dated Bangalore, 20th November 1916.

My dear Sir,

I submit herewith as desired copies of programme according to which I am working as regards the duties referred to in Government Order No. G.11-70/G.M.568-15-4 -- dated 1st July 1916. The subjects in respect of which my study or work has been done are marked with an asterisk.

A programme regarding University work and a list of development subjects under study are also appended.

The full programme of work of the Education Committee as also a list of a dozen important subjects with - methods of work under each are already before you.

Yours sincerely,

Chakravarti

Sir M. Visvesvaraya, B.A., K.C.I.E.,

Dewan of Mysore, B A N G A L O R E.

Programme of work in respect of items mentioned in para 2 of Government Order dated 1st July 1916.

I. Development of Revenue and reduction of expenditure.

(1) To prepare a list of subjects and keep it up-to-date.

(2) To work up or press the subjects as the case may be relating to each department in order of importance, viz.,

(a) Electrical Department

(b) Forest Department

(c) Irrigation

(d) Minerals

(e) Railways and Tramways

(f) Land Revenue

(g) Municipal Revenue

(h) Prisons

(i) Miscellaneous.

Separate list of subjects attached.

Electrical Department.

ϕ 1. Electric dirve to Maharaja's mills, Bangalore

ϕ 2. Electrification of Soldevanhalli Pumping station

ϕ 3. do. Turbanahalli, Civil & Military Station

ϕ 4. do. Bathamangala

5. Supply of additional power to Binny Mills

6. Extensions of lighting in Bangalore and Mysore

ϕ 7. Supply of power to small industries in Bangalore and Mysore.

8ϕ Pumping on the Arkavati, Kankanhalli

9. Pumping on the Cauvery, at Talkad

10. Extension of Electric power supply to large towns near the transmission lines.

ϕ 11. Supply of power to the mines for hoisting - under disposal

ϕ 12. Increase of power to the mines in excess of 14321 H.P.

13. Electric supply to French Rocks

ϕ 14. Supply of power for cooking and heating in Bangalore and Mysore

(b) Forest department

ϕ 15. Combating spike disease

ϕ 16. Watching and developing of sandal oil buisness

~~(b) Forest Department.~~

17. Supply of timber to the Kolar Gold Fields in larger quantities.

18. Establishment of more saw mills.

19. Preparation of beer casks and packing cases from the less known varieties of wood.

ϕ 20. Bant wood - Bamboo work - Shimoga Cane.

21. Advertisement on up-to-date lines

22. Development of revenue from grazing

23. Amrut Mahal Kavals to be constituted as forests

24. Scientific regeneration of stock

25. Forest industries, major and minor

(c) Irrigation.

26. Development of irrigation in the Cauvery valley

27. Development of sugar cane cultivation below Marikanva Sulakere and Sowlanga tanks

(c) Irrigation (contd.) ?

28. Bhadra project

29. Ambligola Resrvoir project

30. Kumadavati project

31. Proper assessment of perennial irrigation

(d) Director of Mines. ?

32. Iron and steel industry

ϕ 33. Kaolin for potte

34. Aluminium

35. Manganese

36. Chrome

37. New gold mines

38. Granite and other stones

(e) Railways and Tramways. ✓

39. Mysore - Arsikere Line

ϕ 40. Bangalore - Hosur Line

ϕ 41. Nanjangud - Chamarajanagar Line

42. Hosagrahar - Fraserpet Line

ϕ 43. Mysore - Kakankote Tramway

44. Thadasa - Habbe Tramway

45. Extension of Tarikere-Narasimharajapura tramway

46. Shimoga Railways

ϕ 47. Chitaldrug Railways

48. Tumkur Railways

(f) Land Revenue.

49. Bringing all assessed lands under cultivation ✓

50. Making large areas available for cultivation out of Amrut Mahal Kavals, etc.

50(a). Speedy re settlements. ✓

(g) Municipal Revenue. ✓

51. Taxes on professions and trades

ϕ 52. Revision of assessment on houses and buildings

53. Levy of terminal tax on passengers and goods comin by railways.

(h) Prisons Department. — ?

54. Development of industries in the Bangalore and Mysore jails.

(i) Miscellaneous.

55. Scrutinizing the new treaty with a view to see whether any part of the customs, salt tax, etc., can be demanded by the Durbar.

56. Income-tax

57. Export and Import duties

58. Terminal tax in Municipal towns on Railway lines.

II. Finance and Commerce.

ϕ/ 1. Railway Finance ✓

ϕ 2. Triennial forecast ✓

ϕ 3. Fixing a limit to increase of expenditure by a financial settlement or otherwise ✓

ϕ 4. Better control of Public Works and Railway expenditure

5. Better control of expenditure in commercial departments ✓

6. Expansion and development of State credit:- ✓

ϕ (a) Abolition of Postal Savings Banks ✓

ϕ (b) Establishing a security market ✓

(c) Adopting a steady borrowing policy year by year ✓

(d) Encouraging local bodies, City Improvement Trustϕϕs, etc., to borrow in the open market ✓

ϕ 7. Taxation Committee recommendations ✓

ϕ 8. Local Finance Committee recommendations ✓

ϕ 9. Civil and Military station surplus ✓

ϕ 10. Separation of capital expenditure in our accounts ✓

ϕ 11. Review of travelling allowances ✓

ϕ 12. Extension of Postal communication

ϕ 13. Extension of Telegraph communication

ϕ 14. Employment exchange ✓ 2.

15. Extension of the system of trade correspondents. ✓

16. Market for Mysore products ✓

17. Establishment of Commercial Faculty in the University ✓

18. Commercial statistics and balance of trade. ✓

19. Railway Sinking Fund. ✓

III. Miscellaneous Economic schemes.

ϕ (1) State Life Insurance for the public ✓

ϕ (2) Agricultural Insurance

ϕ (3) Home Industries ✓

ϕ (4) Village Savings Banks, Savings Associations, Collecting Savings Banks, etc.

ϕ (5) Medical Relief in rural area.

(6) An Immigration policy

(7) Labour question ✓

(8) Industrial research

(9) Extension of tea, camphor, Eucalyptus, Sisal hemp and other fibres

(10) Pisciculture

(11) Date Jaggery

IV. INSPECTIONS.

(1) A scheme of surprise visits

(2) Definite rules for inspection by the Financial Secretary.

Classified list of subjects in the University programme.

I. Constitution, Management and Control

1 and 7.

II. Development:-

2, 3, 20, 21 and 22

III. Physical well being of students:-

4, 15 and 19.

IV. Intellectual well being of students:-

6.

V. Moral, spiritual and civic

5, 8, 13, 14 and 18.

VI Miscellaneous:-

9, 10, 11, 16 and 17.

Programme of work.

MYSORE UNIVERSITY.

List of subjects on the programme and brief notes of progress.

SUBJECTS.	PROGRESS.
Diary to be maintained of work done and copy sent to the -- Members every day.	Withdrawn in view of the needful provision having been made by the Council.
2. Establishment of a Faculty of Oriental Learning.	Referred by the Council to a Sub Committee which meets on the 15th instant for consideration.
3 Provision ~~of~~ for advanced studies in arts subjects and institution of B.Ph and M.Ph. degrees.	Do - meeting on the 15th instant for considering the subject.
4. Medical Examination of -- students at regular intervals and maintaining a connected record thereof.	Has been referred to a Sub Committee for consideration. Sub-committee has reported.
5. Facilities and guidance for daily prayers at Hostels.	Was discussed and last in Council. The subject is before the Senate and will be discussed on the 17th November 1916.
6. Importance to be attached to Laboratory and Library work.	An amendment was made to the proposal that the opinions of the principals may be called for in the 1st instance and the reports are awaited.
7. Members of Council should be empowered to inspect Lecture and tutorial work in the -- Colleges.	Was carried.

8. Regulation regarding dress of the fellows, staff and students of the University.	These are to be considered at the next meeting on the 16th and subsequent meetings.
9. Letterheads to be used in connection with correspondence by the University Members.	"
10. Uniform note books to be got up for use in the University.	"
11. Arrangements for getting concession by rail to the University students.	"
13. Allowances to be given to --- Principals and Professors for promoting social intercourse between the staff and students.	"
14. Formation of a University Students' Association.	"
15. Facility for lessons on equitation.	"
16. Exhibition of portraits of old Principals and Professors.	"
17. Alteration of names of the two constituent Colleges.	"
18. Progress and conduct Roll to be -- maintained of each student.	"

19. Physical Exercise to be made compulsory.

These are to be considered at the next meeting on the 16th and --- subsequent meetings.

20. Formation of a University Students' Loan Fund.

21. Immediate organization of a B. M. E. E. course. (Bachelor of Mechanical and Electrical Engineering).

22. Immediate organization of . B. C. T. course. (Bachelor of Chemical Technology).

Organization and Development subjects.

1. The system of Government Audit and suggestions for its improvements. ✓
2. State Aid to industries ✓
3. Financial control over railways worked by M.& M. Railway Company ✓
4. Income from Public Works Assets of the State ✓
5. Improving railway earnings ✓
6. Cattle Insurance
7. Conditions of Public Service in Mysore and elsewhere ✓
8. Leakage of Revenue and waste in Expenditure ✓
9. Finance and Financial control of Local Bodies ✓
10. Financing and Accounting of Capital works ✓
11. Possible expansion under Revenue heads
12. Simplification of Government accounts ✓
13. Open Line Railway accounts ✓
14. Prompt settlement of audit objections. ✓
15. Financial Statistics ✓
16. Sickness Insurance
17. Incidence of taxation in Mysore
18. State intervention in trade

Fl. No 1820 of 16.

No. 064.

(3)

4614
10.2.17

MYSORE P. W. DEPARTMENT.

TO THE DEWAN OF MYSORE

FOR ORDERS.

(1) This may be submitted upon by the Financial Secretary —

(2) The Financial Secretary will kindly bring up this case before the Council, with his own suggestions, in connection with the draft order in the subject under consideration.

13.2.17. RO

Secretary.

Financial Secretary

Hon'ble Mr. Secretary

GEN. C. REC. SECT.

14 FEB 1917

16/2 RVS 14/2/17

While prescribing the procedure to be followed by Government Secretariats in dealing with matters concerning finance and accounts, Government have directed in paragraph 8 of Government Order No.Fl.8328-33 dated the 6th May 1907 that, in cases where the views recorded by the Financial Secretary are not accepted by the Dewan or the Council, the file be sent to the Financial Secretary a second time to enable that officer to submit any further representations he might wish to make in the matter.

2. Under paragraph 9 of the abov order, the same file will have to be sent back again to the Financial Secr -tary after final orders are passed by Government.

3. I beg to submit, in this connection, that in the cases under advertence, the procedure as laid down by Government

GPB—1,000—16-11-12

requires that one and the same file should be sent to the Financial Secre tary not less than four times, viz., first in the initial stage by the Secretariat concerned, then with the further remarks of the Secretariat, for the third time with the resolutic of the Council and lastly with the final orders of Government.

4. In important cases where orde are required to issue urgently, much time is lost in referring the same question over and over again to the Financial Department when it happens to differ from the views of the offic from which such questions originate, and delays are therefore inevitable.

5. As in the submission notes t His Highness the Maharaja, the opini expressed by the Financial Secretary is invariably quoted and the reasons for either modifying or not acceptin the same are recorded, nothing is ga -ed in sending back the files of the nature referred to to the Financial Secretary for the 3rd and the 4th ti In fact, that officer has an opportu -ty of knowing the reasons why Gover ment have not accepted his views

the complete file is forwarded to him with the formal orders of Government. They are all communicated only through the Financial Department.

6. In these circumstances, I request that the procedure prescribed by Government may be suitably modified dispensing with the necessity for refe-ring back to the Financial Secretary the files on which the opinion of the Council is recorded. In other words, the files returned to this Secretariat with the resolutions of the Council ma be permitted to be resubmitted with draft submission notes to His Highness the Maharaja, without sending them to the Financial Department.

Secretary to Government,

Public Works Department.

Bangalore,
Dated 9th Feb. 1917.

Accompaniments.
No. 9 L.B 328-33 Dy. 5-6-67

65

1906-07

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

FINANCIAL

PROCEEDINGS

Dated 6th May 1907

No. Fl. 8328-33.

Appointing the Comptroller as *ex-officio* Financial Secretary to Government, and laying down rules and instructions in regard to the disposal of cases arising in the Financial Branch.

GPB—200—8-5-07

WD 1233—GPB—60,000—1-12-16—S.

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 191 .

U. O. 1820.
8L(5). (2)

Serial No.

Subd. Hdsey) 16
16.2.17
16.2.17

Only one reference is ordinarily necessary to the Fin. Deptt. In cases in which the Member in charge of the Council does not accept the Fin: view a second reference is required. Para 8 of the order of 6.5.1907 is clear as regards this. The procedure is working smoothly for many years past & I am not in favour of any change.

20/2

Bmd Secy) 16
21.2.17

Vide Dewan's order.
The Council have disposed of this question already. A.D.S.N to put up in the main case. This forms part of that.

Dewan

NOTE—Contn. sheet.